



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

October 7, 1998

Ms. Sandra Joseph  
Open Records/Disclosure Officer  
Comptroller of Public Accounts  
State of Texas  
Austin, Texas 78774-0100

OR98-2388

Dear Ms. Joseph:

You have asked whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 118493.

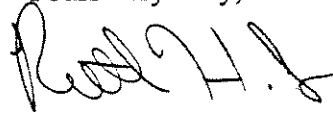
The Comptroller of Public Accounts (the "comptroller") received a request for "the Proposed Comptroller's Decision in administrative hearing number 34,410 along with any exceptions to the proposed decision filed in this hearing." The requestor clarified his request to state that he seeks only documents filed by the tax division, not documents filed by the taxpayer. You assert that section 552.101 of the Government Code, in conjunction with section 111.006(a)(2) of the Tax Code, requires you to de-identify the proposal and documents filed by the tax division prior to release. In accordance with this office's ruling in Open Records Letter No. 96-1612 (1996), you seek to de-identify the decision and the documents filed by the tax division, then release these de-identified documents to the requestor. *See* Open Records Letter No. 96-2203 (1996) (requiring comptroller to de-identify position letters); *cf.* Attorney General Decision H-223 (1974) (requiring comptroller to de-identify administrative hearing decisions under predecessor of Tax Code sections 111.006 and 151.027).

Section 552.101 excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." Gov't Code § 552.101. Section 111.006(a)(2) provides that information "secured, derived, or obtained by the comptroller or the attorney general during the course of an examination of the taxpayer's books, records, papers, officers, or employees, including an examination of the business affairs, operations, source of income, profits, losses, or expenditures of the taxpayer" is confidential. Tax Code § 111.006(a)(2). As outlined in Open Records Letter No. 96-1612

(1996), we agree that the information at issue must be de-identified prior to release to the requestor.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. Pursuant to section 552.301 of the Government Code, the comptroller may rely on this ruling as a "previous determination" concerning administrative hearings decisions and related documents filed by the tax division, which must be de-identified prior to release.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Ruth H. Soucy', written over a horizontal line.

Ruth H. Soucy  
Assistant Attorney General  
Open Records Division

Ref: ID# 118493

Enclosures: Submitted documents

cc: Mr. Ray Bonilla  
Ray, Wood & Fine  
2700 Bee Caves Road  
Austin, Texas 78746  
(w/ Open Records Letter No. 96-1612 (1996))